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MEPRS TRAINING SYMPOSIUM

FINANCIAL RECONCILIATION

Army MEPRS Program Office (AMPO)

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Unclassified//FOUO

IDENTIFY AND CORRECT NET MONTH NEGATIVE EXPENSES

Purpose: To demonstrate the FY15 Army Financial Reconciliation Tool

1. Introduction to the Database Features
2. Reconciliation Reports/Processes and How They Are Used
3. Conclusion

INTRODUCTION TO FINANCIAL RECONCILIATION

- Auditable Financial Data
  - Financial
    - Compare and validate financial data from the source system correctly interfaced into EASi
    - All adjustments made to the GFEBS data in EASi have been documented
      - Enter data from the GFEBS Report
      - Compare data from
        - GFEBS Status of Funds (GSOF)
        - EAS Systems GFEBS Financial Pure Data Report
      - Reconcile GSOF to EAS Systems GFEBS Financial Pure Data Report
    - All adjustments made to the GFEBS data in EASi have been documented
      - Database imports data from the GSOF
      - Compare data from
        - GFEBS SOF Report
        - EAS Systems GFEBS Financial Pure Data Report
      - Reconcile GSOF Report to EAS Systems GFEBS Financial Pure Data Report

Required Files

The Financial and Personnel Files required to perform the Financial Reconciliation Month Net Processing:

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- GFEBS Status of Funds (GSOF)
- GFEBS Financial Pure Data Report (FPURE)
- EASIV Summary View Report (ESVR ARMY DATABASE REPORT)
- EASi Personnel Pure Data Report (PPURE)
- EASi Personnel Accepted Report (PAR)
- EASi Financial Audit Report (FAUDIT)
- Direct Expense Accepted Report (DEAR)

- These files are automatically imported when the database is initialized.

Financial Data

B. FINANCIAL DATA:

- **GFEBS represents data processed by the local Budget Office. All data in GFEBS are linked to an Cost Collectors and MEPRS/FCC. GFEBS is the primary source of financial data in EASi.**
- **The MEPRS/FCC is an attribute of the Cost Collector. For example, the Internal Medicine MEPRS/FCC of BAAA is entered as Cost Collector in the GFEBS. If the local Budget personnel use the Cost Collector field within GFEBS, then the MEPRS/FCC is entered in the Attribute 3 is BAAA based on mapping submitted to GFEBS Helpdesk.**
- **GFEBS includes YTD Expenses and YTD Obligations for Civilian Payroll, Supplies, Equipment, Contracts, etc. for all obligation years. GFEBS at the MTF level does not include Military Pay, Depreciation, or Centrally Funded Contract Free Receipt Expenses.**
- **EASi purges/deletes GFEBS Civilian Payroll because DMHRSi Civilian Payroll data is used in the final EASi processing. EASi purges/deletes prior year obligation data because this information is not used in the final EASi processing.**
- **When the GFEBS financial data is interfaced into EASi, it is visible in the GFEBS Financial Pure Report. This includes the Civilian Payroll and Prior Fiscal Year Obligations that are purged/deleted later in the final EASi processing.**
- **Manual Financial entries are added to EASi for Depreciation and Centrally Funded Contract Free Receipts. This is the second source of financial data in EASi.**

GFEBS STATUS OF FUNDS LAYOUT

Fund	Beginning Fund Year	Basic Treasury Symbo	Limit	Cost Collector	Commitment item	Attribute 3	Funds Center	Exp(Cum)	Oblig(Cum)
01001R1D13	2013	0100	6041	C/74JJ0072	12A5	FASF	A74JJ	1,436.96	1,436.96
01001R1D13	2013	0100	6041	C/74JJ0072	22NL	FASF	A74JJ	-1,436.96	-1,436.96
01001R1D14	2014	0100	6041	C/74JJ0072	11B1	FASF	A74JJ	0.07	0.07
01001R1D15	2015	0100	6041	C/74JJ0072	11B1	FASF	A74JJ	-5,926.94	-5,926.94
01001R1D15	2015	0100	6041	C/74JJ0072	11D0	FASF	A74JJ	4,408.40	4,408.40
01001R1D15	2015	0100	6041	C/74JJ0072	11N0	FASF	A74JJ	-157.14	-157.14
01001R1D15	2015	0100	6041	C/74JJ0072	12F0	FASF	A74JJ	134.61	134.61
01001R1D15	2015	0100	6041	C/74JJ0072	12K0	FASF	A74JJ	-2.43	-2.43
01001R1D15	2015	0100	6041	C/74JJ0072	12N0	FASF	A74JJ	97.21	97.21
01001R1D15	2015	0100	6041	C/74JJ0072	12Q0	FASF	A74JJ	-47.63	-47.63
01001R1D15	2015	0100	6041	C/74JJ0072	12X0	FASF	A74JJ	-238.84	-238.84
01001R1D15	2015	0100	6041	C/74JJ0072	12Y0	FASF	A74JJ	45.85	45.85
01001R1D16	2016	0100	6041	C/74JJ	ALLOBJ	#	A74JJ		
01001R1D16	2016	0100	6041	C/74JJ0072	11B1	FASF	A74JJ	624,158.69	624,158.69
01001R1D16	2016	0100	6041	C/74JJ0072	11B3	FASF	A74JJ	21,950.40	21,950.40
01001R1D16	2016	0100	6041	C/74JJ0072	11D0	FASF	A74JJ	7,450.83	7,450.83
01001R1D16	2016	0100	6041	C/74JJ0072	11N0	FASF	A74JJ	15,700.67	15,700.67
01001R1D16	2016	0100	6041	C/74JJ0072	12F0	FASF	A74JJ	1,211.56	1,211.56
01001R1D16	2016	0100	6041	C/74JJ0072	12K0	FASF	A74JJ	1,127.98	1,127.98
01001R1D16	2016	0100	6041	C/74JJ0072	12N0	FASF	A74JJ	48,468.46	48,468.46
01001R1D16	2016	0100	6041	C/74JJ0072	12Q0	FASF	A74JJ	48,725.83	48,725.83
01001R1D16	2016	0100	6041	C/74JJ0072	12X0	FASF	A74JJ	84,544.36	84,544.36
01001R1D16	2016	0100	6041	C/74JJ0072	12Y0	FASF	A74JJ	28,176.99	28,176.99
01302J1A13	2013	0130	1881	C/74JJ0107	9100	EBCE	A74JJ	407.83	407.83
01302J1A15	2015	0130	1881	##	ALLOBJ	#	A74JJ		

Master Data / GFEBS Terminology

Cost Center	Organization (Clinic / Office)
WBS Element	Everything Else (FCA, Project Codes)
Fund	BSN, Limit, FY, Years Available, FAC
Fund Center	OA ASN
Functional Area:	ARMY PE (APE), MDEP (2020 / 2040) BAG APE (0130 Funds)
Commitment Item	GLAC . EOR
Funded Program:	Used to fence funds (0012 / CNP0)

Financial Pure vs GSOF Check

SECTION	EXPENSES	OBLIGATIONS
SCHEDULE TYPE "F" YTD:		
SCHEDULE TYPE "P" YTD:		
SCHEDULE TYPE OF "#' EMPTY YTD:		
FINANCIAL PURE YTD EXPENSES:		
FINANCIAL PURE YTD BY OBLIGATIONS YEAR:		
DIFFERENCE IN EASi TOTALS:		
GFEBS SOF YTD:		
FINANCIAL PURE DIFFERENCE:		
FINANCIAL ADJUSTMENTS:		
GFEBS SOF YTD DIFFERENCE:		

This section of the Reconciliation validates that all Expenses were imported into EASi and matches the GFEBS Import file.

The check normally validate current year plus 5 previous FYs, but some FY10 Expense Items are populating EASi.

To view the GFEBS Expense and Obligation Totals by Obligation Year click on the GFEBS Report with the tool.

To get an automated view of the difference by Obligation year select GFEBS Difference button within the tool.

Annotate the adjustment required to balance if there is a difference between GFEBS Source data and what the EASi System imported as validate transactions under the adjustment section, using the GFEBS Financial Update button. CC File AKO https://www.us.army.mil/suite/folder/36555168

Personnel Data

A. PERSONNEL DATA:

- **Man-Hours are manually entered into DMHRSi, and both assigned and available Full-Time Equivalents (FTEs) are automatically calculated with 168 hours as the denominator.**

- **DMHRSi record Civilian salary expenses. Actual Civilian Pay (includes government cost) is interfaced directly into DMHRSi and allocated to all MEPRS/FCCs based on number of available man-hours reported by MEPRS/FCC.**

- **DMHRSi record Military salary expenses. Military Pay is calculated using a standard DOD Monthly Composite Military Rate which is based on Military Rank. The Monthly Composite Military Rate (includes estimated government cost) is allocated to all MEPRS/FCCs based on number of available man-hours reported by MEPRS/FCC.**

- **Contractual man-hours and FTEs are reported in DMHRSi. Contractual salary expenses are not reported in DMHRSi, but are reported in GFEBS financial data and interfaced into EASi. Centrally funded contractors should report man-hours in DMHRSi, and a Free Receipt financial entry representing salary expense should be manually recorded in EASi in Adjustments, Financial.**

- **When the FTE and salary expense data are finalized in DMHRSi, then it is interfaced into EASi for processing of the monthly MEPRS. All of the final DMHRSi FTE data is included on the EASi Personnel Fure Report when the**

Month Net Personnel Salary

SECTION	DMHRSi	PERSONNEL PURE REPORT	DIFFERENCE
TOTAL MONTH NET AVAILABLE SALARY ESVR:			
TOTAL MONTH NET NONAVAILABLE SALARY ESVR:			
TOTAL MONTH NET EXPENSE ESVR			

1

PERSONNEL PURE vs PERSONNEL ACCEPTED EXPENSE

SECTION	PERSONNEL PURE NET EXPENSES	PERSONNEL ACCEPTED MONTH NET REPORT	DIFFERENCE
MILITARY PAY AVAILABLE SALARY:			
MILITARY PAY NONAVAILABLE SALARY:			
TOTAL MILITARY PAY:			
CIVILIAN PAY AVAILABLE SALARY:			
CIVILIAN PAY NONAVAILABLE SALARY:			
TOTAL CIVILIAN PAY SALARY:			
TOTAL AVAILABLE SALARY ALL SUEE's:			
TOTAL NONAVAILABLE SALARY ALL SUEE's:			
TOTAL AVAILABLE AND NONAVAILABLE SALARY:			

2

3

PERSONNEL ACCEPTED REPORT vs DIRECT EXPENSE ACCEPTED REPORT

SECTION	EAS ACCEPTED NET MONTH EXPENS	DIRECT EXPENSE ACCEPTED NET MONTH EXPENSE	DIRECT EXPENSE ACCEPTED NET MONTH OBLIGATIONS	DIFFERENCE
TOTAL MILITARY PAY AVAILABLE AND NONAVAILABLE SALARY:				
TOTAL CIVILIAN PAY AVAILABLE AND NONAVAILABLE SALARY:				
PERSONNEL ADJUSTMENTS:				
TOTAL PAY AVAILABLE AND NONAVAILABLE SALARY PAR:				

1. DMHRSi ESVR and EAS Personnel Pure Report checks available and Non-Available Salary between DMHRSi ESVR and EAS Personnel Pure Report
2. Personnel Pure vs Personnel Accepted Expenses which validates what imported into EAS from GFEBS versus what the MTF stated is there final Personnel Expenses after personnel data is validated.
3. Personnel Accepted vs Direct Expense Accepted Report checks the Total Salary stated after validation and the site accepted the MTFs personnel cost Month Net.

Identification of Personnel Type

Civilian SUEEs (EOR)

- 11AB-Full Time Permanent
- 11B1-US Civilian Pay-Full Time permanent
- 111F-Foreign National Free Receipt
- 115F-Foreign National Direct Hire Free Receipt
- 28B1-Civilian Foreign National Direct Hire-Korea
- 28B2-Civilian Foreign National Direct Hire-German
- 28B4-Civilian Foreign National Direct Hire-Japan
- 28B5-Civilian Foreign National Indirect Hire-Reimbursed to HN
- 28D0-Civilian Foreign National Direct Hire-German
- 28B0-Civilian Foreign National Direct Hire-Korea
- 28T0-Civilian Foreign National Direct Hire-Japan

Military SUEEs (EOR)

- 1190 - Active Duty Military – Permanent Party
- 119A - Non-activated military Reservist
- 119B - Activated AD Military Reservist
- A420 - Total Military Personnel Borrowed
- 1172 - Active Duty Permanent Party
- 1174 - Active Duty Military Borrowed
- 1199 - Military Other Pay
- 1198 - Military Base Pay
- 119C - Military Unemployment Compensation
- 119D - B/E Military Health
- 117F - Foreign National Military Free Receipt

What Causes e0011's

- EAS processes data as Month Net values, but the financial data from GFEBS YTD.
  - Upon import, multiple line items are summed into a single line when they have matching MEPRS code, DMIS ID, SUEE, PEC, BSL and SOF.
  - EAS calculates Month Net values by subtracting previous month YTD values from the current month YTD values.
  - When EAS calculates the Month Net values and there is no current YTD value for a specific line item, an E0011 is born.
  - This is important to keep in mind when researching an E0011.
    - Was it due to a budget transaction?
    - Was it due to an adjustment made in EASi deleting or moving expenses from one account to another?
    - Was it a manual entry for depreciation or free receipts?

Things to Know about E0011's

- There is only one month of the year that absolutely can NOT have any E0011's.

- OCTOBER

- Why ? No previous month data

Missing from import e0011's

- The remaining E0011's are more difficult to work through.
  - Check prior month E0011 documentation to see if the error occurred before and how it was handled.
    - If it was an amount that was manually added because it was on GFEBS SOF, but was missing from import file, verify with the SOF Report that it is still an issue.
      - If so, enter the new YTD amount in the same manner as is done for depreciation.
      - If the amount hasn't changed from previous month, just accept the E0011 as is done with Free Receipts.
      - Ensure documentation code is appropriate for correction made.
      - In documentation comments: Enter E0011 - followed by action taken and reason for action.

Budget adjustment e0011's

- New E0011's.
  - If it is a new E0011, check the GFEBS SOF report for the previous month to verify that the expense was in the report at that time. If it was in the SOF last month, but isn't in current month, most likely this was a budget adjustment. Verify this with your budget staff.
    - Enter 0 as the expense and/or obligation amount to zero out the account. This will cause a negative month net value in the account, but you won't be out of balance on YTD financial.
    - Be sure to note this on the E0011 printout. If the dollar amount of this budget adjustment results in a month net credit balance by MEPRS code, it will need to be annotated on the Monthly Narrative.

Financial Reconciliation Section

SECTION	EXPENSE	OBLIGATIONS
TOTAL YTD FINANCIAL PURE STANFINS/GFEBS:	$97,228,132.22	$103,649,125.84
PRIOR YEAR OBLIGATIONS DELETED FROM FINANCIAL PURE:		($1,131,279.93)
CIVILIAN PAY DELETED FROM FINANCIAL PURE:	$59,111,563.45	$59,045,107.66
SUBTOTAL OF FINANCIAL PURE MINUS CIVPAY AND PRIOR YEAR OBLIGATIONS:	$38,116,568.77	$45,735,298.11
YTD DMHRSi CIVILIAN PAY IN DIRECT EXPENSE ACCEPTED REPORT:	$56,154,770.72	$55,954,229.83
SUBTOTAL OF YTD FINANCIAL FROM FINANCIAL PURE AND CIVPAY IN DIRECT EXPENSE ACCEPTED REPORT:	$94,271,339.49	$101,689,527.94
MILITARY SALARY YTD IN DIRECT EXPENSE ACCEPTED REPORT:	$29,454,760.47	$0.00
SUBTOTAL OF TOTAL YTD FINANCIAL/PERSONNEL SALARY:	$123,726,099.96	$101,689,527.94
MANUAL DEPRECIATION:	$1,036,109.35	$0.00
MANUAL FREE RECEIPTS:	$0.00	$0.00
MANUAL ADDITIONS:	$1,122,467.18	$146,561.76
MANUAL DELETIONS:	$784,931.98	$3,244,462.48
EASi Summary YTD TOTALS DOCUMENTED:	$125,099,744.51	$98,591,627.22
TOTAL YTD EASI FINANCIAL DIRECT EXPENSE ACCEPTED REPORT:	$125,099,744.51	$98,591,627.22
YTD OUT OF BALANCE:	$0.00	$0.00

1. Total Expenses imported from GFEBS and updated into EASi
2. Prior Year Obligation deleted from EAS. Only current FY Obligations are calculated during allocation.
3. Civilian Pay deleted from Financial Pure. Civilian pay is import from DMHRSi.
4. Subtotal of Financial Expenses minus Financial Pure Civilian Pay and Prior Year Obligations
5. Civilian Pay accepted and validated in EASi.
6. Financial and Civilian Personnel Expense and Obligation Subtotal
7. Military Salary YTD in DEAR.
8. Subtotal of all Transactions.
9. Manual Section, Depreciation, Free Receipts, Financial Additions and Financial Deletions.
10. EASi Total Based on Reconciliation Data
11. DEAR YTD Total
12. YTD Out of Balance.

FINANCIAL RECONCILIATION

- **PERSONNEL**
  - Compare and validate all personnel financial data from DMHRS-i interfaced correctly into EAS-i
  - All adjustments made to the DMHRS-i source data in EAS-i have been documented.
    - DMHRS-i EASIV Summary View Report and EAS-i Personnel Pure Data Report
    - EAS-i Personnel Pure and Personnel Accepted Report
    - EAS-i Personnel Accepted Report and Direct Expense Accepted Report

FINANCIAL RECONCILIATION STEPS

- Adjustment Explanation Tab
  - GFEBS Financial Updates
  - EASi Personnel
  - EASi Financial Additions
  - EASi Financial Deletion
  - EASi Depreciation
  - EASi Free Receipt

- EASi Final Reconciliation
  - YTD Amounts in the EASi Financial Pure Report and the Financial Direct Expense Accepted Report
    - Military salary YTD – Direct Expense Accepted Report
    - Total YTD EASi Financial Direct Expense Accepted Report

Reconciliation Adjustments

- Automated Entries to the adjustment section – EASi Financial Deletion, Free Receipts, Depreciation and Borrowed Personnel

- Manual Entries to the Adjustment Section – GFEBS Financial Updates, EASi Personnel salary adjustment and Financial Additions.

  - GFEBS Financial Updates adjusts the GFEBS Financial Check Out-of-Balance.

  - EASi Personnel adjusts the Personnel Salary from the source (DMHRSI) and added to EAS that did not import from DMHRSi.

  - Financial Additions adjusts the EASi Reconciliation Check with Expenses and Obligations added to EAS that did not import from GFEBS.

Negative Expenses

Scenario 1

Negative Expenses adjustments will cause an Out of Balance if the Month Net Adjustment is not made in the same month. The amount adjusted must be added to the tool.

Example: EEAA has a negative Month Net Expense of -$10,000. EEAA negative value to changed to zero thus causing a $10,000 debit to EEAA.

In this scenario $10,000 must be added to the tool because the transaction did not come from GFEBS and was manually entered into EASi.

Scenario 2

Negative Expenses adjustments made in the same month will not cause Out of Balance in the processing month. The amount adjusted does not required entry in the tool.

Example: EEAA 26RB has a negative Month Net Expense of -$10,000. EEAA 26RB negative value reduced by $10,000 in EBAA 26RB.

In the scenario nothing should be added to the tool since 26RB is balanced.

QUESTIONS